

II. Employer Responsibilities

1. TRS Statutes and Rules

The rights and obligations of TRS members and employers are governed by Oklahoma statutes found in Title 70 and TRS Administrative Rules. Employers are encouraged to have the current copies of both of these documents. Applicable statutes and rules can be found on the TRS website at <https://oklahoma.gov/trs/publications/rules-statutes.html>.

2. It is the responsibility of each TRS participating employer to do the following:

- a. Identify employees that are eligible for membership in TRS, either as a classified mandatory member or as a non-classified optional member,
- b. Enroll employees into TRS membership as required by Oklahoma law,
- c. Remit member, employer, and matching contributions to TRS in a timely manner,
- d. Provide required information for current members for whom contributions are remitted including written documentation of the members' personal information,
- e. Submit monthly and yearly reports as required by Oklahoma law prior to required deadlines, and
- f. Identify any TRS retirees who have returned to work and remit required post-retirement contributions.

3. Charter Schools

- a. Charter schools may become members of TRS under the following provisions:
 - i. The governing board of the charter school must apply for membership,
 - ii. The Board of Trustees must approve the membership,
 - iii. Upon approval by the Board, the Charter School and its employees shall follow all statutes and administrative rules of TRS including mandatory membership of all classified personnel,
 - iv. Contributions paid for the first year of membership may begin the month membership is approved or "caught up" to the beginning of the employment year. For example, if membership is approved in November, the Charter School will have two choices:
 1. Begin contributions in November which will award a fraction of service credit to its employees, or



2. Catch up contributions from the beginning of the employment year. In this case, full-time employees can earn a full year of service credit.

Governance**715:10-1-8. Membership of Employees of Charter Schools**

Employees of charter schools created pursuant to 70 O.S. § 3-130 et seq. are eligible for membership in the Teachers' Retirement System providing the governing board of the charter school applies for membership for its regular employees. Upon approval of the application for membership employees of the charter school shall join the Teachers' Retirement System under the same membership eligibility rules applying to employees of other public schools. Employees of charter schools shall in all circumstances follow the rules applicable to other members of the Teachers' Retirement System. Employees of charter schools that do not apply or are not approved for membership in the Teachers' Retirement System shall not be eligible for retirement service credit for years of employment performed in a non-member status and such employees shall not be eligible to purchase service at any time subsequent to such employment.